

accident or health insurance); provided, however, that a taxpayer may deduct only such expenses as exceed three per centum of his gross income or three per centum of the aggregate gross income in the case of husband and wife, computed without the benefit of this section, provided, further, however, that in computing the medical expense, an amount equal to one per centum (1%) of the gross income or the combined gross income of husband and wife shall first be deducted from the aggregate amount expended for drugs and medicine; that the maximum deduction for the taxable year shall not exceed \$2,500.00 in the case of husband and wife ~~for head of a family or~~ *and* \$1,250.00 in the case of all other such individuals, except, however, that if the taxpayer or his spouse has attained the age of 65 before the close of the taxable year, the full amount of medical expenses paid may be deducted without regard to the 3% limitation, but subject, nevertheless, to the maximum sum of \$2,500.00 in the case of husband and wife ~~for head of a family~~ and the sum of \$1,250.00 in the case of all other individuals. THE TERM "HEAD OF A FAMILY", AS USED IN THIS SUB-SECTION, SHALL MEAN AN INDIVIDUAL WHO MAINTAINS IN ONE HOUSEHOLD ONE OR MORE DEPENDENTS AS DEFINED IN SECTION 281 (B) OF THIS SUB-TITLE AS AMENDED FROM TIME TO TIME.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved March 28, 1957.

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## CHAPTER 372

(House Bill 365)

AN ACT to repeal and re-enact, with amendments, Sub-section (a) of Section 532 of the Charter and Public Local Laws of Baltimore City (1949 Edition), title "Baltimore City", sub-title "Miscellaneous Local Laws", sub-heading "Police Commissioner", as said sub-section was amended by Chapter 457 of the Acts of 1951 and by Chapter 134 of the Acts of 1953, providing for an increase in the number of inspectors of police and lieutenants, a decrease in the number of sergeants, an increase in the number of patrolmen, an increase in the number of sergeants of policewomen, and authority to the Police Commissioner to designate the number of policewomen of the uniformed force of the Baltimore City Police Department; the elimination of the positions traffic engineer, investigators, draftsmen and clerk of the Traffic Bureau, lineman designated either foreman or assistant foreman of the Telephone and Signal Division, engineers and firemen of the Marine Division, foremen, maintenance men and laborers and charwomen of the civilian and clerical employees of the Baltimore City Police Department; the

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.